

**Mountain Sage Community School
Amended Budget - Fund 11
2022/2023**

	PPR Rate	\$	9,066.21
	FTE		294.82
Per Pupil Revenue (PPR)		\$	2,672,900.03
Use of Unrestricted Funds allocated from Reserves		\$	50,000
Use of Unrestricted Funds - Facilities Future			
Interest Income		\$	2,500
Field Trip Revenue		\$	8,000
Student fees/supplies revenue		\$	51,555
Lunch Revenue - Students		\$	32,000
Mill Levy Overrides		\$	593,703.00
Local Source - 1000-1999			
Charter School Capital Construction		\$	98,806.26
ECEA SPED Funding		\$	76,838.94
At-Risk Funding			
READ Act Revenue		\$	23,813.28
Lunch Revenue - State PK12		\$	220
Lunch Grant Rev - SCA		\$	10,762.28
PERA State Contribution estimate		\$	-
State Source - 3000-3999			
IDEA Grant		\$	21,276.69
ESSER III (COVID) Grant		\$	139,755.94
Lunch Revenue - Federal NSLP		\$	31,000
Federal Source - 4000-4999			
Revenue Totals		\$	3,813,131
Salaries - Teachers Class (0010)		\$	634,344
Salaries - Teachers Subject (0010)		\$	429,988
Teacher - Teacher Substitute (0010)		\$	18,000
Salaries - Teacher Support (0010)		\$	217,147
Salaries - Teacher SPED (1700)		\$	43,500
Salaries - Teacher READ (1700)		\$	49,056
Salaries - Teacher Prof Support Services (2100)		\$	143,766
Salaries - Administrative Director / Manager (2400)		\$	283,970
Salaries - Administrative Support (2400)		\$	145,165
Salaries - Custodian (2600)		\$	64,942

Salaries	\$	2,029,877
SUTA Expense Employer	\$	6,090
Medicare Expense Employer Port	\$	29,433
PERA Employer Contr	\$	445,749
PERA on behalf of State payment estimate	\$	-
Health Insurance Expense	\$	127,450
PTO Payout Expense (Estimated)	\$	14,064
Salary Schedule Loyalty Bonus Structure	\$	39,000
Employee Benefits	\$	661,786
<i>Food (snacks) - Kinder, Students, Staff</i>	\$	12,000
Consumable Instructional Materials	\$	33,270
Class Budgets Consumables	\$	20,000
Festival Expenses	\$	2,000
Supplies - 0600 (Revenue source Student Fees)	\$	67,270
Equip - Tech	\$	5,000
Equip / Furniture	\$	15,000
* <i>Equip & Misc- Lunch Program</i>	\$	12,000
Property / Equipment - 0700	\$	32,000
Services PSD SPED - Administration	\$	30,956.10
Services PSD SPED - OT Specialist	\$	9,084.50
Services PSD SPED - Psychologist	\$	8,920.90
Services PSD SPED - Speech Language Pathologist	\$	17,787.00
Special Education - 1700	\$	66,749
SDS - Software	\$	4,400
Tech Support	\$	13,400
Licenses	\$	25,000
Curriculum	\$	5,000
Nurse Consultant	\$	3,500
Student Support - 2100	\$	51,300
MSCS Board Expenses	\$	2,500
Bank fees/charges	\$	500
Legal Consulting	\$	4,000
Consultant Services	\$	12,000
Background Check - Staff	\$	800
Background Check - Volunteers	\$	2,000
Copy Machine Rental	\$	12,000
Oper Insurance Liab/Property	\$	28,339
Services PSD - District Admin Expense	\$	53,458.00

Workers Comp Insurance	\$	13,508
General Office Supplies	\$	7,500
Health Office Supplies	\$	3,000
Accounting / Payroll	\$	2,900
Annual Audit	\$	30,090
Business Services - 2500	\$	172,595
Facilities Improvement & Remodel (Capital)	\$	-
* Facilities Improvement (Non-Capital)	\$	6,000
Building Rent (old C&C Lease Acct)	\$	323,869.16
Facilities Grounds Repair & Maintenance	\$	30,000
Playground Expense & Maintenance	\$	25,000
* Cleaning Service	\$	40,000
Land Lease	\$	29,065
Storage Rental Fee	\$	5,220
Water/Sewage	\$	5,040
Gas	\$	9,300
Electricity	\$	19,000
Trash Services	\$	4,500
Custodial Supplies	\$	9,500
Operations & Maintenance - 2600	\$	506,494
Field Trip Expenses	\$	18,000
Student Transportation - 2700	\$	18,000
Prof Development/Staff Travel	\$	35,000
Postage and Shipping	\$	1,500
Marketing Expenses	\$	10,000
Services PSD - Info & Data Reporting - Synergy	\$	1,524.22
* Services PSD - Online Registration - Synergy	\$	468.76
Services PSD - ADA 504 Enrich RTI & EMP	\$	1,589.08
Dues/Memberships	\$	6,000
Internet	\$	15,000
Telephone	\$	8,700
Support Services - 2800	\$	79,782
Lunch Program - Meal Exp	\$	50,000
Lunch Program - SFA/Charter Choice Fees	\$	2,000
Lunch Program - Mealtime Dues/Fees	\$	419
Lunch Program - Grant SCA - Meal Exp	\$	10,762
Food Services - 3100	\$	50,000

ESSER III Tech Equip & License	\$	31,962.72
ESSER III Modular Lease	\$	12,300.00
ESSER III Salary (Math Intv., Para, InHouse Sub)	\$	-
ESSER III PERA ER Cont	\$	-
ESSER III (COVID) Grant	\$	44,262.72

Expense Totals	\$	3,780,116
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Net Surplus/ <Deficit>	\$	33,015
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Beginning Fund Balance	\$	698,161
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Fund Balance Allocation Detail:

Restricted FB: Tabor (3% of Fiscal Year Spending /Exp)	\$	113,403
Assigned FB: Reserved (40 days Cash On-Hand)	\$	414,259

Committed FB: Destination Exploration	\$	22,343
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Committed FB: Other - 2018 CDE Invoice HS Count Adj		
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Unrestricted	\$	148,156
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Reserved transferred to budget	\$	50,000
projected increase	\$	33,015

Projected Ending Fund Balance	\$	681,176
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Key Ratios:

Salary to PPR+Mill (Goal 50-55%)	61.7%
Salary+Benefits to PPR+Mill (Goal 65% - 70%)	80.3%
Building Lease Expense to PPR (Goal < or=12%)	13.2%
Committed Fund Balance on hand (Goal > 1 Month)	1.69

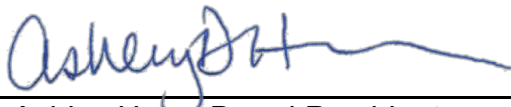
Bond Ratios:

Net Revenue (net surplus plus bond exp)	\$	356,884.43
Coverage Ratio (Goal Above 1.10)		1.10
Days Cash On-Hand		67

**Mountain Sage Community School
Amended Budget - Fund 41 Bond
2022/2023**

Beginning Bond Balance (Current Asset)	5,226,051
Rental Income	323,869
Interest Income (.19%)	108,547
Total Revenue	432,416
Principal	-
Interest & Fiscal Charges	323,869
Project Draw Exp	95,000
Total Expense	418,869
Ending Bond Balance	5,239,598
Net Surplus / <Deficit>	13,547

Fund 11 and Fund 41 Final Amended Budget for Fiscal Year
July 1, 2022 - June 30, 2023



Ashley Haas, Board President

4/26/2023

Date Amended Budget approved